

Senate File 181

S-3008

1 Amend Senate File 181 as follows:

2 1. Page 3, after line 23 by inserting:

3 <Sec. _____. LOCAL GOVERNMENT SUPPLEMENT — FY 2023-2024.

4 1. For the fiscal year beginning July 1, 2023, there
5 is appropriated from the general fund of the state to the
6 department of revenue an amount necessary to be used for
7 payments under this section calculated as a result of the
8 amendments to the calculation of assessment limitations under
9 section 441.21, subsection 4, as amended in this Act.

10 2. For the fiscal year beginning July 1, 2023, each county
11 treasurer shall be paid by the department of revenue an amount
12 calculated under subsection 4.

13 3. On or before April 1, 2023, the assessor shall report to
14 the county auditor the total actual value of all residential
15 property in the county that is subject to the assessment
16 limitations imposed under section 441.21, subsection 4, for the
17 assessment year beginning January 1, 2022.

18 4. The county auditor shall prepare a statement, based on
19 the report received in subsection 3, listing for each taxing
20 district in the county:

21 a. The product of the total actual value of all residential
22 property that is subject to the assessment limitations under
23 section 441.21, subsection 4, for the assessment year beginning
24 January 1, 2022, multiplied by the difference, stated as a
25 percentage, between the assessment limitation percentage
26 applicable to residential property under section 441.21,
27 subsection 4, for the assessment year beginning January 1,
28 2022, as amended in this Act, and the assessment limitation
29 percentage that would be applicable to residential property
30 under section 441.21, subsection 4, Code 2023, for the
31 assessment year beginning January 1, 2022, but for enactment
32 of this Act.

33 b. The tax levy rate per one thousand dollars of assessed
34 value for each taxing district for the fiscal year beginning
35 July 1, 2023.

1 c. The amount of the payment for each county, which is equal
2 to the amount determined under paragraph "a", multiplied by the
3 tax rate specified in paragraph "b", and then divided by one
4 thousand dollars.

5 5. The county auditor shall certify and forward one copy of
6 the statement described in subsection 4 to the department of
7 revenue and the department of management not later than June
8 1, 2023.

9 6. The amounts determined under this section shall be paid
10 by the department of revenue to the county treasurers in equal
11 installments in September 2023 and March 2024. The county
12 treasurer shall apportion the payments among the eligible
13 taxing districts in the county and the amounts received by
14 each taxing authority shall be treated the same as property
15 taxes paid. Taxing entities shall not be required to recertify
16 budgets for the fiscal year beginning July 1, 2023. The
17 department of management shall, however, adjust property tax
18 levy rates for the fiscal year to account for amounts received
19 under this section.>

20 2. Page 4, line 25, by striking <2023> and inserting <2023,
21 subject to the adjustment of levy rates under the section of
22 this Act providing for local government payments for the fiscal
23 year beginning July 1, 2023.>

24 3. Title page, line 3, after <property,> by inserting
25 <providing a local government supplement, making
26 appropriations,>

27 4. By renumbering as necessary.

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